

Exhibit C

Table of Sources and Uses of Available Cash and Restricted Funds

WONDERWORK (I:16-bk-13607)

Exhibit C- Restricted and Unrestricted Cash In-Flows/ Out-Flows

Estimates as of 8/4/2018

Cash In-Flows:	
Cash on hand ⁽¹⁾	\$18,642,414
Plan Funding from Sale Proceeds ⁽²⁾	1,119,395
HMS Equalization Payment ⁽³⁾	726,500
HMS Equalization Payment- Reserve ⁽⁴⁾	372,688
Total Cash In-Flows	\$20,860,997

Cash Out-Flows:	
Restricted Funds Granted to HMS ⁽⁵⁾	\$10,055,820
Restricted Funds Granted to MiracleFeet ⁽⁵⁾	2,556,131
Restricted Funds Granted to Resurge International ⁽⁵⁾	1,724,203
Total Cash Out-Flows (Restricted Funds)	\$14,336,153

Administrative Expense Claims ⁽⁶⁾⁽⁷⁾	97,556
Professional Fee Claims ⁽⁸⁾⁽⁹⁾	4,921,876

Payment of Claims Under the Plan:

Class 1: Secured Claims	-
Class 2: Other Priority Claims	-
Class 3: HMS General Unsecured Claim	-
Class 4: General Unsecured Claims ⁽¹⁰⁾	1,505,412
Impact Loans	958,792
HMS Equalization Claim- Reserve ⁽⁴⁾	372,688
All Other GUC	173,932
Total Payment of Claims Under the Plan:	1,505,412

Total Cash Out-Flows (Unrestricted Funds)	\$6,524,844
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Total Cash Out-Flows (Restricted and Unrestricted Funds)	\$20,860,997
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Notes:

- 1.) Trustee Bank Balance are as of April 26, 2018 and will be rolled forward to the Effective Date.
- 2.) Assumes ability to consummate Plan commitments under the existing terms of the consortium APA with MiracleFeet and ReSurge International.
- 3.) Assumes equalization payment from HMS of unrestricted funds to the Wonderwork Estate. To the extent any estimated expenses relating to any of the underlying liability claims being paid pursuant to the Plan are increased (or decreased) this amount will be adjusted to reflect equal % net recovery for GUC creditors receiving unrestricted funds and HMS receiving restricted funds. Under the HMS Settlement Agreement, HMS may elect alternative mechanics to achieve equal treatment for GUC creditors.
- 4.) HMS Equalization Claim- Reserve is based on the potential recovery of Brian Mullaney's unpaid salary and unreimbursed expenses scheduled claim for \$641,320.07. The escrowed balance reflects potential total claim recovery at the current % recovery for GUC creditors. To the extent the claim is waived, or disallowed escrowed funds will be returned to HMS.
- 5.) Restricted cash balances transferred pursuant to the Confirmation of the Plan are net of \$1,592,905 for administrative cost adjustments approved by the NYAG. Amounts are as of April 26, 2018 and will be adjusted.
- 6.) Operating/Non-Operating Net Cash Flow- projected total net cash flow from 5/1/18 through 8/4/18, subject to change prior to the Effective Date. Expenses are not obligations under the Plan.
- 7.) Other Costs- includes assumed post Effective Date payments for quarterly UST fees.
- 8.) Admin Claims- Professional Fees (accrued & forecasted)- amounts include all settled or otherwise accrued, projected, and unpaid fees through 8/4/2018.
- 9.) Assumes Carter Ledyard & Milburn LLP ("CLM") claim is paid at \$750,000. This will be reduced to the extent CLM is paid a lessor amount.
- 10.) Claims are included as filed except for one non-substantive objection (a duplicate for Corporate Press) and the assumed projected setoff, or settlement, or claim disallowance, against Brian Mullaney. Includes Plan assumptions that HMS and the Thompson Foundation waives their General Unrestricted Claim against the funds to be distributed by the Estate.